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FIRM: US Patent and Trademark Office
 FACSIMILE NO.: 703-872-9306
 OUR REF.: FS.16969US0A
 APPLICATION NO. 09/870,619
 FROM: Rabinder N. Narula
 OPERATOR: Christie Te
 DATE: March 9, 2004

NO. OF PAGES: 16 (incl. cover sheet)
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Docket No.: FS.16969US0A

Customer No.: 20,995

AMENDMENT / RESPONSE TRANSMITTAL

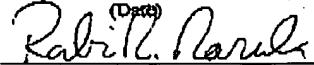
Applicant : Katayama, Goichi
 App. No. : 09/870,619
 Filed : May 31, 2001
 For : VARIABLE VALVE TIMING
 STRUCTURE FOR
 OUTBOARD MOTOR
 ENGINE
 Examiner : Corrigan, Jaime W.
 Art Unit : 3748

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March 9, 2004

(Date)



Rabinder N. Narula, Reg. No. 53,371

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

(X) Amendment in 15 pages.

The fee has been calculated as shown below:

FEE CALCULATION				
FEES TYPE		FEES CODE	CALCULATION	TOTAL
Total Claims	54 - 55 = 0	1202 (\$18)	0 x 18 =	\$0
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			TOTAL FEE DUE	\$0

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PATENT

FS.16969US0A

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	:	Katayama, Goichi) Group Art Unit: 3748
Appl. No.	:	09/870,619)
Filed	:	May 31, 2001)
For	:	VARIABLE VALVE TIMING STRUCTURE FOR OUTBOARD MOTOR ENGINE)
Examiner	:	Corrigan, Jaime W.)

AMENDMENT

United States Patent and Trademark Office
 P.O. Box 2327
 Arlington, VA 22202

Dear Sir:

In response to the Office Action mailed December 9, 2003, Applicant respectfully submits the following amendments and comments in connection with the above-captioned application.

Amendments to the Claims are reflected in the listing of the claims which begins on page 2.

Remarks begin on page 12 of this paper.